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IN RE

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UNITED CITIES GAS COMPANY,
a Division of ATMOS ENERGY
CORPORATION INCENTIVE
PLAN (IPA) AUDIT

Consolidated Docket Nos 01-00704 and
02-00850

UNITED CITIES GAS COMPANY,
a Division of ATMOS ENERGY
CORPORATION, PETITION TO
AMEND THE PERFORMANCE
BASED RATEMAKING
MECHANISM RIDER

**OBJECTIONS TO THE ATTORNEY GENERAL'S INTERROGATORIES AND
REQUESTS TO PRODUCE TO ATMOS ENERGY COMPANY**

The hearing officer's April 28, 2004 order in this matter required that Atmos Energy Corporation (the "Company") file its objections to the discovery propounded by the Consumer Advocate and Protection Division ("CAPD") seeking further information with regard to the settlement agreement jointly submitted by the Company and Authority Staff. The following are the Company's objections to the CAPD's discovery requests

I. Interrogatory No. 1

Interrogatory No 1 requests that the Company

State each fact you rely on to support your contention that the proposed settlement is necessary and proper for the public convenience and properly serves the public interest.

The Company objects to this interrogatory on the grounds that it references an inapplicable governing standard. Without waiving this objection, the Company will provide a response to this interrogatory.

II. Interrogatory No. 7.

Interrogatory No 7 requests that the Company

State the amount of savings you claim or will claim for the audit years 97-98, 98-99, 99-00, 01-02, 02-03, 03-04 and 04-05 under the incentive plan proposed in Docket No. 02-00850, under the incentive plan approved in 97-01364 as you claim in 01-00704; and under the incentive plan as originally interpreted by the TRA Staff in 01-00704 in its audit report filed on April 10, 2004. Separate and detail all components of the savings you claim.

The Company objects to this interrogatory to the extent it seeks information from years 97-98, 98-99, and 99-00. Those audit years are closed, and are not impacted by the settlement agreement, which applies only to audit year 2000-2001 and forward. As such, the request for information from audit years 97-98, 98-99 and 99-00 seeks information which is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

III. Request for Production No. 2.

Request for Production No 2 requests that the Company produce:

Copies of any and all documents reviewed to prepared your answers or responses to these Interrogatories.

The Company objects to this request on the grounds that the request is vague, overbroad, unduly burdensome and seeks information which is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

IV. Request for Production No. 4.

Request for Production No. 4 requests that the Company produce

Each document, photograph, or any other article or thing whatsoever, upon which you rely in support of your contention(s), position(s) or belief(s) that the proposed settlement is necessary and proper for the public convenience and properly serves the public interest.

The Company objects to this interrogatory on the grounds that it references an inapplicable governing standard. Without waiving this objection, the Company will provide a response to this request.

Respectfully submitted,

BAKER, DONELSON, BEARMAN
CALDWELL, & BERKOWITZ, P.C

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via U.S Mail, postage prepaid, upon the following this the 4th day of May, 2004:

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